

**UNITED STATES COURT OF APPEALS**  
**TENTH CIRCUIT**

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**OCT 2 1997**

**PATRICK FISHER**  
Clerk

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

ASSEMBLY OF YHWHHOSHUA and  
MAXINE P. GONZALES, also known  
as Petra Maxine Gonzales,

Defendants,

and

LAYCHER GONZALES, Pastor, also  
known as Eliseo Gonzales,

Defendant - Appellant.

No. 97-1115  
(D. Ct. No. 89-K-1740)  
(D. Colo.)

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**ORDER AND JUDGMENT\***

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Before TACHA, BALDOCK, and LUCERO, Circuit Judges.

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\*This order and judgment is not binding precedent, except under the doctrines of law of the case, res judicata, and collateral estoppel. This court generally disfavors the citation of orders and judgments; nevertheless, an order and judgment may be cited under the terms and conditions of 10th Cir. R. 36.3.

Pursuant to appellee's letter of September 15, 1997, which we construe as a motion to clarify the order and judgment of September 2, 1997, we hereby order that order is withdrawn, the judgment is vacated, and the following order and judgment is substituted in its place:

After examining the briefs and the appellate record, this three-judge panel has determined unanimously that oral argument would not be of material assistance in the determination of this appeal. See Fed. R. App. P. 34(a); 10th Cir. R. 34.1.9. The cause is therefore ordered submitted without oral argument.

This appeal is the latest attempt in a long line of attempts by this defendant to avoid the payment of taxes due and owing to the Internal Revenue Service, which were originally determined by the United States District Court for the District of Colorado in an opinion filed February 6, 1991. This latest attempt by the taxpayer is an appeal from the orders of the United States District Court for the District of Colorado which struck a motion for relief from judgment and a motion for reconsideration filed by this taxpayer. Taxpayer sought to set aside a prior order confirming the sale of certain real property. This court affirmed the 1991 judgment of the United States District Court which reduced the underlying tax assessments to judgment, set aside a fraudulent conveyance of real property by the taxpayer and his wife, Maxine P. Gonzales, foreclosed federal tax liens on the property, and ordered the government to sell the property at a public sale. In the

order of this court, in an unpublished opinion filed December 17, 1991, the judgment of the District Court was affirmed and sanctions were imposed against the Gonzales. United States v. Laycher Gonzales and Maxine Gonzales, (10th Cir. No. 91-1074). This court determined in 1991 that the original appeal in this case was frivolous and awarded the government \$1,500 pursuant to Fed. R. App. P. 38.

We hold that this appeal from the March 10 and March 17, 1997 orders of the District Court is also frivolous and, pursuant to Fed. R. App. P. 38, order taxpayers Laycher and Maxine Gonzales to pay to appellees, the United States of America, an additional \$3,000 in sanctions for the filing of this frivolous appeal. The Clerk of this Court is instructed to accept no more filings from these taxpayers until proof that all sanctions have been paid is provided to the Clerk of this Court. A copy of this Order is ordered filed with the United States District Court to accompany all orders related to this matter and incorporated into the docket sheet of the District Court. This appeal is **DISMISSED**.

ENTERED FOR THE COURT,

Deanell Reece Tacha  
Circuit Judge